WHAT IS CLAIMED IS:

1. In a motorcycle comprising a front wheel, an engine, and a rear wheel disposed on a vehicle body in this order from the front, an exhaust pipe extending rearwardly from the engine, and a muffler provided at the rear end of the exhaust pipe, a rear structure of the motorcycle comprising:

left and right rear frames disposed above the rear wheel, said muffler being disposed on the rear portion of a vehicle body frame between the left and right rear frames;

stays extending downwardly from the left and the right rear frames; and a rear fender being disposed below the muffler and being attached to the stays;

said muffler being tapered from an upper portion toward a lower portion when viewed from the rear.

- 2. The rear structure of a motorcycle according to claim 1, wherein the left and the right rear frames comprise a seat, which is wider than the muffler, at a level higher than the muffler.
- 3. The rear structure of a motorcycle according to claim 1, wherein the rear fender includes a bracket and a lamp for mounting a number plate.

- 4. The rear structure of a motorcycle according to claim 2, wherein the rear fender includes a bracket and a lamp for mounting a number plate.
- 5. The rear structure of a motorcycle according to claim 3, wherein the left and the right rear frames include a second lamp mounted on the rear fender at a position higher than the muffler.
- 6. The rear structure of a motorcycle according to claim 4, wherein the left and the right rear frames include a second lamp mounted on the rear fender at a position higher than the muffler.
- 7. The rear structure of a motorcycle according to claim 1, and further including a front cross member and a rear cross member for positioning said left and right rear frames relative to each other.
- 8. The rear structure of a motorcycle according to claim 1, wherein said stays extend downwardly and rearwardly and are bent at a predetermined angle so that the distance between the stays is reduced as the stays extend rearwardly.
- 9. The rear structure of a motorcycle according to claim 8, wherein a tapering angle of said muffler is adapted to the predetermined angle of said stays.

- 10. The rear structure of a motorcycle according to claim 1, and further including a seat disposed on an upper surface of said left and right rear frames for accommodating at least one of an operator and a passenger and luggage.
 - 11. A rear structure adapted to be used with a motorcycle comprising:

left and right rear frames disposed above a rear wheel and forming a space therebetween;

a muffler being disposed on a rear portion of a vehicle body frame and disposed between the left and right rear frames; and

stays extending downwardly from the left and the right rear frames;

said muffler being tapered from the upper portion towards the lower portion when viewed from the rear and being disposed within said space formed between said left and right rear frames.

- 12. The rear structure according to claim 1, wherein the left and the right rear frames comprise a seat, which is wider than the muffler, at a level higher than the muffler.
- 13. The rear structure according to claim 11, and further including a rear fender including a bracket and a lamp for mounting a number plate.
- 14. The rear structure according to claim 12, and further including a rear fender including a bracket and a lamp for mounting a number plate.

- 15. The rear structure according to claim 13, wherein the left and the right rear frames include a second lamp mounted on the rear fender at a position higher than the muffler.
- 16. The rear structure according to claim 14, wherein the left and the right rear frames include a second lamp mounted on the rear fender at a position higher than the muffler.
- 17. The rear structure according to claim 11, and further including a front cross member and a rear cross member for positioning said left and right rear frames relative to each other.
- 18. The rear structure according to claim 11, wherein said stays extend downwardly and rearwardly and are bent at a predetermined angle so that the distance between the stays is reduced as the stays extend rearwardly.
- 19. The rear structure according to claim 18, wherein a tapering angle of said muffler is adapted to the predetermined angle of said stays.
- 20. The rear structure of a motorcycle according to claim 11, and further including a seat disposed on an upper surface of said left and right rear frames for accommodating at least one of an operator and a passenger and luggage.